

# **EXHIBIT 27**

AGREEMENT made this 31st day of July, 1978, by and between GARY E. FRIEDRICH residing at P.O. Box 182, Jackson, Mo. 63755 (herein "Supplier") and the Marvel Comics Group, a division of Cadence Industries Corporation, 575 Madison Avenue, New York, New York 10022 (herein "Marvel").

MARVEL is in the business of publishing comic and other magazines known as the Marvel Comics Group, and SUPPLIER wishes to have MARVEL order or commission either written material or art work as a contribution to the collective work known as the Marvel Comics Group. MARVEL has informed SUPPLIER that MARVEL only orders or commissions such written material or art work on an employee-for-hire basis.

THEREFORE, the parties agree as follows:

In consideration of MARVEL's commissioning and ordering from SUPPLIER written material or art work and paying therefor, SUPPLIER acknowledges, agrees and confirms that any and all work, writing, art work material or services (the "Work") which have been or are in the future created, prepared or performed by SUPPLIER for the Marvel Comics Group have been and will be specially ordered or commissioned for use as a contribution to a collective work and that as such Work was and is expressly agreed to be considered a work made for hire.

SUPPLIER expressly grants to MARVEL forever all rights of any kind and nature in and to the Work, the right to use SUPPLIER's name in connection therewith and agrees that MARVEL is the sole and exclusive copyright proprietor thereof having all rights of ownership therein. SUPPLIER agrees not to contest MARVEL's exclusive, complete and unrestricted ownership in and to the Work.

This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, successors, administrators and assigns.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

SUPPLIER 

MARVEL COMICS GROUP, a division  
of Cadence Industries Corporation

by \_\_\_\_\_

by  \_\_\_\_\_